REMARKS

Claims 1-5, 7-22, 24-48, and 50-53 remain in the application and claims 1, 18, 33, and 50-52 have been amended hereby.

Reconsideration is respectfully requested of the rejection of claims 1-5, 7-13, 15-17, 33-39, 41-48, 50, and 52 under 35 USC 112, first paragraph, as failing to comply with the written description requirement.

Independent claims 1, 33, 50, and 52 have been amended to clarify that the reproduction of decompressed data is performed while new input data is being processed, that is, different data from that written in the HDD is read out of the HDD for playback. This is clearly described in page 50 lines 11-12 and illustrated in Fig. 30 of the present application, for example.

Accordingly, it is respectfully submitted that amended independent claims 1, 33, 50, and 52, and the claims depending therefrom, comply with the written description requirement and meet all requirements of 35 USC 112.

Reconsideration is respectfully requested of the rejection of claims 18-22, 24-28, 30-32, 51, and 53 under 35 USC 102(e), as being anticipated by Du et al.

Independent claims 18 and 51 have been amended to clarify that the input data is converted from a first compression format (e.g. MP3) to a second compression format (e.g. ATRAC) and that the converted data is output concurrently with the reproduction of the data.

Looking at Du et al. we see that there is no data conversion from a first compression format to a second compression format concurrently with the reproduction of the data. Du et al. is merely converting compressed data (MP3) to analog data for reproduction. It is respectfully submitted that there is no second encoder to convert data to a second compression format in Du et al.

Accordingly, it is respectfully submitted that amended independent claims 18 and 51, and the claims depending therefrom, are not anticipated by Du et al.

Entry of this amendment is earnestly solicited, and it is respectfully submitted that the amendments made to the claims hereby raise no new issues requiring further consideration and/or search, because all of the features of this invention have clearly been considered by the examiner in the prosecution of this application and because the present amendments serve only to further define and emphasize the novel features of this invention.

Favorable reconsideration is earnestly solicited.

Respectfully submitted,

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JHM/PCF:pmc